

**CHAPTER 1160****DR. NORMAN E. BORLAUG WORLD FOOD PRIZE DAY***S.F. 2057*

**AN ACT** relating to the designation of a Dr. Norman E. Borlaug World Food Prize Day.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. NEW SECTION. 1C.12 DR. NORMAN E. BORLAUG WORLD FOOD PRIZE DAY.

The governor of this state is hereby authorized and requested to issue annually a proclamation designating the sixteenth day of October as Dr. Norman E. Borlaug World Food Prize Day and to encourage all governmental entities, civic organizations, schools, and institutions of higher education in the state to observe the day in a manner that emphasizes the meaning and importance of the work, accomplishments, and heroic contributions to humanity of nobel peace prize laureate Dr. Norman E. Borlaug and to give attention and support to the programs and activities of the world food prize which was inspired and created by Dr. Norman E. Borlaug to alleviate poverty, hunger, and malnutrition throughout the world.

Approved May 10, 2002

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**CHAPTER 1161****SALES AND USE TAXES — MISCELLANEOUS PROVISIONS***S.F. 2321*

**AN ACT** relating to sales and use taxes by requiring the department of revenue and finance to collect data on the extent and the effect on taxes of electronic commerce in the state, striking the repeal of the tax treatment of sales where the substance of the transaction is delivered by electronic waves, digitally, or by way of cable or fiber optics, and establishing a committee to enter into multistate discussions on the simplification of the sales and use taxes and including an effective date.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. NEW SECTION. 421.70 ELECTRONIC COMMERCE DATA COLLECTION.

1. **SHORT TITLE.** This section shall be known and may be cited as the “Electronic Commerce and New Economy Data Collection Act”.

2. **PURPOSE.** The purpose of this section is to require the department of revenue and finance to begin collecting valid Iowa-specific data concerning the extent of electronic commerce within Iowa, and to expand the number of factors used when projecting estimated net gains or losses in tax revenues from electronic commerce.

3. **DEFINITIONS.** As used in this section:

a. “Electronic commerce” means business-to-consumer sales conducted via the internet that is subject to taxation levied under chapter 422, division IV, or chapter 423. Electronic commerce includes, but is not limited to, the sale of tangible and intangible goods.

b. “Electronic commerce vendor” means a person engaged in business-to-consumer sales of goods or services.